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Executive Board

Compendium of decisions adopted by the Executive Board in 2009

Decision *Page*

First regular session, 4-6 February 2009

2009/1 Recommendation for approval of additional regular resources for approved country programmes ... 3

2009/2 Report of the Executive Director of UNICEF to the Economic and Social Council ... 5

2009/3 Follow-up to the evaluation of gender policy implementation ... 5

2009/4 UNICEF financial report and the audited financial statements for the biennium ended 31 December 2007 and the report of the Board of Auditors ... 6

2009/5 Follow-up to General Assembly resolution 63/232 of 19 December 2008 on operational activities for development of the United Nations system: extension of the UNICEF medium-term strategic plan ... 7

2009/6 Private Fundraising: 2009 work plan and proposed budget ... 8

Annual session, 8-10 June 2009

2009/7 Annual report of the Executive Director: progress and achievements against the medium-term strategic plan ... 9

2009/8 Internal audit and oversight ... 11

2009/9 UNICEF strategic framework for partnerships and collaborative relationships ... 13

2009/10 Draft country programme documents ... 14

2009/11 Harmonization and simplification of the approval procedure for extensions of ongoing country programmes ... 15

2009/12 Recommendation for approval of additional other resources for approved country programmes ... 15

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Please recycle

Second regular session, 14-16 September 2009

2009/13	Proposed programme of work for the Executive Board sessions in 2010	17
2009/14	Draft country programme documents	17
2009/15	Extensions of ongoing country programmes	18
2009/16	Advocacy, programme development and intercountry programmes	18
	Programme budget estimates for the 2010-2011 biennium	18
2009/17	Recommendation for approval of additional regular resources for approved country programmes	19
2009/18	Annual report on the evaluation function and major evaluations in UNICEF	21
2009/19	Annual report on internal audit	23
2009/20	Biennial support budget for 2010-2011	23
2009/21	Medium-term strategic plan: planned financial estimates 2009-2012	25

First regular session

2009/1
Recommendation for approval of additional regular resources for approved country programmes

The Executive Board

Approves a total of $32,103,455 in regular resources to fund, for 2009, the approved country programmes of the 30 countries listed below, whose regular resources planning levels, based on the modified allocation system and estimated global levels of programmable regular resources, are higher than the levels originally approved by the Executive Board.

Table
Additional regular resources (RR) 2009
(In United States dollars)

Region/country	*Document E/ICEF/*	*Approved programme duration*	*2009 Planning level* (A)	*2009 RR balance* (B)	*Additional RR to be approved* (A-B)
West and Central Africa					
Burkina Faso	2005/P/L.3/Rev.1	2006-2010	15 149 000	13 022 000	2 127 000
Chad	2005/P/L.32/Rev.1	2006-2010	11 317 000	9 587 000	1 730 000
Ghana	2005/P/L.4/Rev.1	2006-2010	8 611 000	7 176 000	1 435 000
Guinea	2006/P/L.9/Rev.1	2007-2011	7 228 000	6 426 000	802 000
Subtotal by region					**6 094 000**
Eastern and Southern Africa					
Botswana	2007/P/L.40	2008-2009	750 000	630 000	120 000
Burundi	2008/P/L.19	2009	9 865 000	7 807 500	2 057 500
Mozambique	2006/P/L.4/Rev.1	2007-2009	16 009 000	13 341 000	2 668 000
Uganda	2005/P/L.2/Rev.1	2006-2010	21 288 000	18 965 000	2 323 000
United Republic of Tanzania	2006/P/L.37/Rev.1	2007-2010	20 748 000	18 267 000	2 481 000
Zambia	2006/P/L.38/Rev.1	2007-2010	8 559 000	8 204 000	355 000
Zimbabwe	2006/P/L.6/Rev.1	2007-2011	4 181 000	4 024 000	157 000
Subtotal by region					**10 161 500**
East Asia and Pacific					
Democratic People's Republic of Korea	2006/P/L.56/Rev.1	2007-2009	1 861 000	1 692 000	169 000
Myanmar	2005/P/L.9/Rev.1	2006-2010	16 717 000	14 795 000	1 922 000
Philippines	2004/P/L.9/Rev.1	2005-2009	3 053 000	2 775 000	278 000
Subtotal by region					**2 369 000**

Region/country	Document E/ICEF/	Approved programme duration	2009 Planning level (A)	2009 RR balance (B)	Additional RR to be approved (A-B)
Central and Eastern Europe and Commonwealth of Independent States					
Armenia	2004/P/L.10/Rev.1	2005-2009	750 000	644 000	106 000
Bosnia-Herzegovina	2008/P/L.25	2009	750 000	600 000	150 000
Bulgaria	2005/P/L.15/Rev.1	2006-2009	750 000	600 000	150 000
Montenegro	2006/P/L.60/Rev.1	2007-2009	750 000	603 000	147 000
Romania	2004/P/L.15/Rev.1	2005-2009	750 000	623 000	127 000
Serbia	2004/P/L.16/Rev.1	2005-2009	750 000	637 000	113 000
The former Yugoslav Republic of Macedonia	2004/P/L.18/Rev.1	2005-2009	750 000	672 945	77 055
Uzbekistan	2004/P/L.20/Rev.1	2005-2009	3 289 000	2 990 000	299 000
Subtotal by region					**1 169 055**
Americas and the Caribbean					
Argentina[1]	2004/P/L.6/Rev.1	2005-2009	750 000	600 000	150 000
Chile[1]	2004/P/L.6/Rev.1	2005-2009	750 000	--	750 000
Ecuador	2008/P/L.8	2009	750 000	690 300	59 700
Guatemala	2008/P/L.9	2009	846 000	801 900	44 100
Uruguay[1]	2004/P/L.6/Rev.1	2005-2009	750 000	500 000	250 000
Subtotal by region					**1 253 800**
Middle East and North Africa					
Lebanon	2008/P/L.27	2009	750 000	600 000	150 000
Subtotal by region					**150 000**
South Asia					
Afghanistan	2008/P/L.10	2009	39 417 000	30 168 900	9 248 100
Bangladesh	2005/P/L.12/Rev.1	2006-2010	22 482 000	20 824 000	1 658 000
Subtotal by region					**10 906 100**
Total					**32 103 455**

[1] As part of the proposal for the Southern Cone countries (E/ICEF/2004/P/L.6/Rev.1): Argentina, Chile and Uruguay.

First regular session
6 February 2009

2009/2
Report of the Executive Director of UNICEF to the Economic and Social Council

The Executive Board

1. *Takes note of* the report of the Executive Director of UNICEF to the Economic and Social Council (E/ICEF/2009/3);

2. *Underscores* the importance of the full implementation of General Assembly resolution 62/208 of 19 December 2007 on the triennial comprehensive policy review (TCPR) of operational activities for development of the United Nations system;

3. *Welcomes* the initiative of UNICEF in preparing the Action Plan for the TCPR, which contains a detailed road map for implementation of General Assembly resolution 62/208 by all UNICEF offices worldwide;

4. *Decides* to transmit the above-mentioned report (E/ICEF/2009/3) to the Economic and Social Council, along with a summary of the comments and guidance provided by delegations at the present session;

5. *Requests* UNICEF to include in future reports a more qualitative assessment and analysis of results achieved, progress made and difficulties encountered, as well as lessons learned;

6. *Requests* that future reports include recommendations to further improve the implementation of resolution 62/208;

7. *Requests* the Executive Director of UNICEF, in consultation with the Administrator of UNDP and the Executive Director of UNFPA, to consider ways to further improve future reports, taking into account relevant resolutions of the Economic and Social Council, including 2008/2, and the need to achieve efficiency and effectiveness in their reporting practices, and to consult with the Executive Board in order to prepare a proposal on this matter at its second regular session 2009.

First regular session
6 February 2009

2009/3
Follow-up to the evaluation of gender policy implementation

The Executive Board

1. *Reaffirms* gender equality as one of the cross-cutting strategies of the medium-term strategic plan of UNICEF;

2. *Takes note* of the Evaluation of Gender Policy Implementation in UNICEF and the management response outlined in the Follow-up to the Evaluation of Gender Policy Implementation (E/ICEF/2009/4), while expressing appreciation for the presentation of a response to all evaluation recommendations;

3. *Welcomes* the strengthening by UNICEF of its gender analysis in the results framework of the medium-term strategic plan, as well as its plan to

strengthen capacity in gender equality across all focus areas and in emergency contexts through the establishment of sector-specific guidance, the dissemination of tools and checklists and staff training;

4. *Further welcomes* the creation of a Gender Task Force, representing key divisions and all regional offices, to help guide and monitor the follow-up of UNICEF to the evaluation;

5. *Encourages* ongoing improvements in the establishment of and reporting on gender equality results in programmes, including the integration of sex-disaggregated indicators to support monitoring of implementation;

6. *Urges* continued effort in the area of leadership to improve the integration of gender equality in programming, including in the establishment of institutional and individual accountability mechanisms in programmes, management and human resources systems;

7. *Encourages* UNICEF to clarify resource requirements and sources to achieve greater support and expertise, including at regional and country levels;

8. *Requests* UNICEF to consult the Executive Board when updating the gender equality policy and to clarify expected results for effectiveness and impact;

9. *Requests* UNICEF to measure progress in implementation of the management response and to report on progress annually to the Executive Board beginning at the annual session 2010, while taking into account the provisions of the present decision.

First regular session
6 February 2009

2009/4
UNICEF financial report and the audited financial statements for the biennium ended 31 December 2007 and the report of the Board of Auditors

The Executive Board

1. *Takes note* of the report of the Board of Auditors (A/63/5/Add.2) (A/63/5/Add.2/Corr.1), the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the financial statements of the United Nations funds and programmes for the financial period ended 31 December 2007 (A/63/327/Add.1), the report of the Advisory Committee on Administrative and Budgetary Questions (A63/474), and the resolution of the General Assembly approving the recommendations and conclusions of the Board of Auditors (A/63/246);

2. *Welcomes* the unqualified opinion of the Board of Auditors on the UNICEF financial statements;

3. *Notes* that 14 recommendations of the Board of Auditors for the biennium ended 2005 are yet to be fully implemented;

4. *Takes note* of the 42 recommendations of the Board of Auditors for the biennium ended 31 December 2007 and, in this regard, takes note with appreciation

the progress made by UNICEF in their implementation, and of the specific efforts made by management to improve transparency and to promote managerial accountability and ownership in dealing with audit recommendations;

5. *Requests* the Executive Director of UNICEF to build on progress achieved and to continue to implement the recommendations of the Board of Auditors in a timely way, and *requests* UNICEF to provide the Executive Board with a report at its second regular session of 2009 including an overview of the strategic implications of the recommendations for the management and strategy of UNICEF, as well as an update on the implementation of the main recommendations;

6. *Expresses concern* about the increase in total year-end unexpended funds for programme activities, partially with regard to regular resources, and *requests* UNICEF to provide the Executive Board with a report, including recommendations, at the second regular session of 2009 on efforts undertaken to address this issue, including on:

(a) The barriers at headquarters and country level to expending funds; and ways to expedite expenditures, taking into account good practices by other funds and programmes;

(b) Information on the profile of receipt of resources during the biennium 2006-2007;

7. *Further requests* UNICEF to include in the Annual Report of the Executive Director, on a biennial basis, a summary of financial results per biennium versus those originally budgeted for;

8. *Takes note* of the steps taken by UNICEF since 2003 to fund the end-of-service liabilities;

9. *Takes note with appreciation* the steps taken by the Executive Director to work with the United Nations Development Programme, the United Nations Population Fund and other agencies to standardize their financial management in the context of the transition to International Public Sector Accounting Standards-based accounting, and *requests* to be informed on the progress of this work.

First regular session
6 February 2009

2009/5
Follow-up to General Assembly resolution 63/232 of 19 December 2008 on operational activities for development of the United Nations system: extension of the UNICEF medium-term strategic plan

The Executive Board

Recalling its decision 2008/14 to extend the current medium-term strategic plan (MTSP) by two years, until the end of 2011,

Recalling General Assembly resolution 63/232 of 19 December 2008, changing the comprehensive policy review of operational activities from a triennial to a quadrennial cycle, urging the funds and programmes to align their strategic

planning cycles with the quadrennial comprehensive policy review of operational activities for development of the United Nations system, and the intention to hold the next comprehensive policy review in 2012,

1. *Decides* to further extend the MTSP by two years, until the end of 2013;

2. *Requests* UNICEF to prepare its next strategic plan, to start in 2014, taking into account the recommendations of the next comprehensive policy review that will be held in 2012 and the end-of-cycle review of the current MTSP.

First regular session
6 February 2009

2009/6
Private Fundraising: 2009 work plan and proposed budget

A. Private Fundraising and Partnerships budgeted expenditures for the 2009 season

The Executive Board

1. *Approves* for the fiscal year 2009 (1 January to 31 December) budgeted expenditures of $121.9 million as detailed below and summarized in column II of table 7 to document E/ICEF/2009/AB/L.1:

	(In millions of United States dollars)
Commissions — field offices	1.5
Cost of goods delivered	30.7
Operating expenses — marketing	42.4
Operating expenses — support services	26.8
Investment funds	20.5
Total expenditures, consolidated	**121.9**

2. *Authorizes* UNICEF:

(a) To incur expenditures, as summarized in column II of table 7 to document E/ICEF/2009/AB/L.1, and to increase expenditures, up to the level indicated in column III of the same table, should the apparent proceeds from fundraising or card and gift sales increase to the levels indicated in column III; and accordingly, to reduce expenditures below the level indicated in column II, to the extent necessary, should the net proceeds decrease;

(b) To redeploy resources among the various budget lines (as detailed in paragraph 1 above), up to a maximum of 10 per cent of the amounts approved;

(c) To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 2009 approved work plan.

B. Budgeted income for the 2009 season

The Executive Board

Notes that for the period 1 January to 31 December 2009, Private Fundraising and Partnerships net proceeds are budgeted at $471.3 million (regular resources), as shown in column II of table 7 in document E/ICEF/2009/AB/L.1.

C. Policy issues

The Executive Board

1. *Renews* investment funds, with $20.5 million established for 2009;

2. *Authorizes* UNICEF to incur expenditures in the 2009 fiscal period related to the cost of goods delivered (production and purchase of raw materials, cards and other products) for the 2009 fiscal year, up to $30.7 million, as indicated in the Private Fundraising and Partnerships medium-term plan (see table 6 of document E/ICEF/2009/AB/L.1);

3. *Approves* an interim one-month allocation for January 2010 in the amount of $12 million, to be absorbed in the annual PFP budget for 2010.

D. PFP medium-term plan

The Executive Board

Approves the Private Fundraising and Partnerships medium-term plan, as reflected in table 6 to document E/ICEF/2009/AB/L.1.

First regular session
6 February 2009

Annual session

2009/7
Annual report of the Executive Director: progress and achievements against the medium-term strategic plan

The Executive Board

1. *Takes note* of the "Annual report of the Executive Director: progress and achievements against the medium-term strategic plan" (E/ICEF/2009/9 and E/ICEF/2009/9/Corr.1) and the accompanying data companion;

2. *Welcomes* the continued progress made by UNICEF in strengthening the strategic focus and partnerships to support accelerated national and international efforts to achieve the Millennium Development Goals and other national and internationally agreed goals for the well-being of children;

3. *Recognizes* that many countries still face challenges across the five focus areas, and in this regard *urges* UNICEF to continue to strengthen its support to these

countries, in particular in developing national capacities, with a view to tackling the remaining challenges;

4. *Recognizes* the importance of mainstreaming gender equality as reflected in the triennial comprehensive policy review of operational activities for development of the United Nations system (General Assembly resolution 62/208 of 19 December 2007) and in the strategic plan of UNICEF, 2006-2013, and *calls on* UNICEF to continue to improve performance on this cross-cutting issue;

5. *Urges* UNICEF to strengthen the Executive Director's annual report, starting in 2010, to integrate information more consistently on the effectiveness of the contributions of UNICEF to the development outcomes across the focus areas of the medium-term strategic plan; and in this regard, *calls on* UNICEF to provide more in-depth analysis of the challenges and opportunities of implementation of the medium-term strategic plan;

6. *Requests* the Executive Director to include in future annual reports: (a) information on challenges to the implementation of the medium-term strategic plan and show how UNICEF plans to address those challenges; (b) information on the consequences and remedial action foreseen to achieve the agreed objectives; (c) additional information on the contribution of UNICEF for the implementation of the management and accountability framework of the United Nations development and resident coordinator system, including the functional firewall of the resident coordinator system; and (d) a summary table listing project evaluations and outcome evaluations conducted in the previous year;

7. *Takes note* of the briefing by UNICEF on the implementation of the International Public Sector Accounting Standards (IPSAS) and *requests* the Executive Director to commit, as a matter of priority, to adopting IPSAS no later than 2012 and to submitting to the Executive Board the IPSAS-compliant interim financial statements for the year 2012 at the second regular session 2013;

8. *Also requests* the Executive Director to make the IPSAS implementation plan of UNICEF available on its website and to update the Executive Board on a regular basis until the second regular session 2013;

9. *Calls on* UNICEF to continue to improve performance across the Management Performance indicators and *notes with concern* that the proportion of recruitment of regular posts completed within 90 days was reduced further in 2008;

10. *Requests* the Executive Director to submit future annual reports to the Executive Board starting in 2010 for action.

Annual session
10 June 2009

2009/8
Internal audit and oversight

The Executive Board

i. Report on the UNICEF Accountability System

1. *Notes* with appreciation the efforts of UNICEF to strengthen management, accountability, oversight and transparency in a harmonized and standardized way;

2. *Takes note* of the report on the UNICEF accountability system (E/ICEF/2009/15) and approves the accountability system of UNICEF contained therein, subject to the provisions of this decision;

3. *Welcomes* the integration of existing oversight mechanisms, risk management and internal controls of UNICEF within the accountability system;

4. *Underscores* the importance of enhanced results-based management for the accountability of UNICEF to States Members of the United Nations;

5. *Supports* the plan of UNICEF management to develop a comprehensive assessment framework to measure progress in the accountability system in an integrated and holistic manner, and in this regard encourages UNICEF to consult with, inter alia, the United Nations Development Programme, the United Nations Population Fund, and the United Nations Office for Project Services on their experiences and to keep members of the Executive Board informed of developments;

6. *Encourages* UNICEF to continue to assess and improve the effectiveness of the accountability system, including by taking into account the ongoing organizational improvement initiatives, developing practical guidance and tools, and by implementing internal reviews of management practices, functions, roles and responsibilities of offices at all levels, with a view to further enhancement of the system, and to keep the Executive Board informed;

7. *Underscores* the importance of Executive Board oversight and *recognizes* that nothing in the above-mentioned report should restrict the authority of the Executive Board, as set out in its Rules of Procedure;

ii. Disclosure of Internal Audit Reports

8. *Recalls* that UNICEF internal audit reports are internal management tools and are confidential documents;

9. *Decides*, after taking into consideration the views expressed by the members of the Executive Board, that the Executive Director of UNICEF may make UNICEF internal audit reports available to Member States in the context of their overall responsibility for review in accordance with the relevant provisions stipulated in document E/ICEF/2009/15 and the procedures outlined below, which will not be applied retroactively:

(a) *Requests* for access to UNICEF internal audit reports are to be made in writing and should be specific as to the UNICEF internal audit report, the reason and purpose for the request, and an affirmation to adhere to the procedures of disclosure, including that related to confidentiality;

(b) *Having considered and determined* that the written request is consistent with this decision and with the procedures of disclosure, the Executive Director will, prior to disclosure, immediately inform the Executive Board and provide a copy of the request to the Executive Board and, where the UNICEF internal audit report in question contains findings related to a specific Member State, to the host Government of that Member State and provide the concerned Government with adequate time to review and comment on the report;

(c) The Executive Director will also make the requested UNICEF internal audit report available for review to the requesting Member State and in making the report available shall exercise the greatest discretion and protect the legitimate rights of programme countries.

10. *Reaffirms* that information contained in UNICEF internal audit reports shall be kept confidential by any Member State to which they are made available for review;

11. *Further decides* that should the Executive Director of UNICEF decide to make a UNICEF internal audit report available for review by a Member State, such report (a) shall be made available on a voluntary basis without prejudice to the privileges and immunities of the United Nations, including its subsidiary organs, and (b) shall be made available for reading at the Office of Internal Audit and no copies shall be made;

12. *Notes* that, notwithstanding the operation of paragraph 4 (c) of this decision, where information contained in a UNICEF internal audit report is deemed by the Executive Director of UNICEF to be particularly sensitive (relating inter alia to third parties or a country, government or administration); or as compromising to a pending action; or as being likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy, such UNICEF internal audit report may be redacted or withheld in its entirety at the discretion of the Office of Internal Audit;

13. *Requests* the Executive Director of UNICEF to include in the annual report of the Executive Director to the Executive Board, starting in 2010, a report on the implementation of this decision, including, inter alia, the number of requests to make UNICEF internal audit reports available; the outcomes of those requests; the conclusions of reviews by the Audit Advisory Committee of the implementation of this decision, including audit information redacted or withheld from disclosure; the number of internal audit reports disclosed and their titles, and confirmation of adherence to the principle of confidentiality for audit information disclosed in accordance with this decision.

Annual session
10 June 2009

2009/9
UNICEF strategic framework for partnerships and collaborative relationships

The Executive Board

1. *Welcomes* the continued engagement of UNICEF in partnerships and collaborative relationships, which are critical to deliver results for children and to realize their rights;

2. *Reaffirms* the medium-term strategic plan as the guiding framework for all areas of UNICEF programming;

3. *Endorses* the "UNICEF strategic framework for partnerships and collaborative relationships", presented in document E/ICEF/2009/10, as the strategic framework for the engagement of UNICEF in partnerships and collaborative relationships to achieve results for children;

4. *Recalls* the Ending Child Hunger and Undernutrition Initiative (ECHUI) and Executive Board decision 2007/1, as the starting point for the discussion on the strategic framework for partnerships and collaborative relationships, and *takes note* that the partnership approach of ECHUI, since renamed Renewed Efforts Against Child Hunger (REACH), aimed to forge strong alliances among national Governments, international agencies, the private sector and other sectors of civil society;

5. *Recognizes* that the medium-term strategic plan, including national ownership and best practices for development results, forms the basis for the implementation of the framework for partnerships and collaborative relationships, including, inter alia, national Governments;

6. *Recognizes* the significant role played by the National Committees for UNICEF in collaboration with a variety of partners for fund-raising in support of UNICEF activities in programme countries and for advocacy in each respective country for the full implementation of the Convention on the Rights of the Child and the Convention on the Elimination of All Forms of Discrimination against Women;

7. *Underlines* the importance of clear guidelines for the different modes of engagement, and *recognizes* the intention of UNICEF to create tools and guidance for development and management for its partnerships and collaborative relationships;

8. *Stresses* the importance of continued adequate monitoring and evaluation mechanisms as critical for a more strategic approach to partnerships, as well as for the necessary protection of the UNICEF mission and reputation, and *encourages* partners to be involved in these processes;

9. *Asks* UNICEF to take into account lessons learned in implementation for a reviewed version of the strategic framework, to be presented to the Executive Board in 2012, and this occasion should be used to widen the focus of the strategic framework to all relevant actors, including multilateral organizations.

Annual session
10 June 2009

2009/10
Draft country programme documents

The Executive Board

Approves the aggregate indicative budget for the following country programmes of cooperation:

Regions/country	*Period*	*Regular resources*	*Other resources*	*Document E/ICEF/2009/*
Eastern and Southern Africa				
Botswana	2010-2014	3 750 000	15 000 000	P/L.2
Burundi	2010-2014	49 325 000	50 000 000	P/L.3
Latin America and the Caribbean				
Ecuador	2010-2014	3 750 000	16 250 000	P/L.4 and Corr.1
Central and Eastern Europe and the Commonwealth of Independent States				
Armenia	2010-2015	4 500 000	4 200 000	P/L.5
Bosnia and Herzegovina	2010-2014	3 750 000	18 146 000	P/L.6
Bulgaria	2010-2012	2 250 000	6 000 000	P/L.7
Kazakhstan	2010-2015	5 322 000	4 540 000	P/L.8
Montenegro	2010-2011	1 500 000	1 500 000	P/L.9
Romania	2010-2012	2 250 000	7 700 000	P/L.10
Tajikistan	2010-2015	12 012 000	16 000 000	P/L.11
The former Yugoslav Republic of Macedonia	2010-2015	4 500 000	12 000 000	P/L.12
Turkmenistan	2010-2015	5 058 000	7 160 000	P/L.13
Uzbekistan	2010-2015	19 734 000	22 500 000	P/L.14
South Asia				
Afghanistan	2010-2013	157 668 000	243 536 000	P/L.15
Middle East and North Africa				
Gulf Area subregional programme funded from other resources	2010-2012		9 000 000	P/L.16
Lebanon	2010-2014	3 750 000	7 500 000	P/L.17

Annual session
10 June 2009

2009/11
Harmonization and simplification of the approval procedure for extensions of ongoing country programmes

The Executive Board

1. *Welcomes* the continued commitment of UNICEF to enhance the relevance, effectiveness, efficiency, accountability and credibility of the United Nations development system;

2. *Decides to adopt* the following modified procedure for the approval of extensions to ongoing country programmes, as agreed with national authorities, in cases where significant changes are not made to the approved goals and strategies of cooperation:

(a) An extension of one year for any ongoing country programme may be approved by the Executive Director, who will inform the Executive Board of such approval and the reasons for each extension; and any further consecutive proposed extension of a country programme by one year will be submitted by the Executive Director for approval by the Executive Board on the basis of a short proposal document, including the reasons for the proposal;

(b) An extension of two years for any ongoing country programme will be submitted by the Executive Director for approval by the Executive Board on the basis of a short proposal document including the reasons for the proposal.

Annual session
10 June 2009

2009/12
Recommendation for approval of additional other resources for approved country programmes

The Executive Board

1. *Approves* a total of $416,819,500 in other resources for approved country programmes for the 29 countries listed in the table of document E/ICEF/2009/P/L.18, below, for the remaining periods of these programmes, subject to the availability of other resources contributions;

Proposed increases to other resources (OR) ceilings for approved country programmes for 2009

(In United States dollars)

Region/Country	*Document E/ICEF/*	*Programme duration*	*Approved OR ceiling (A)*	*OR allotments to date*	*Additional OR to be approved (B)*	*Total OR ceiling (A+B)*
Eastern and Southern Africa						
Madagascar	2007/P/L.37	2008-2011	35 200 000	18 930 123	22 000 000	57 200 000
Mozambique	2006/P/L.4/Rev.1	2007-2009	86 000 000	89 156 567	35 000 000	121 000 000
Somalia	2007/P/L.39	2008-2009	60 000 000	44 883 554	23 489 000	83 489 000
South Africa	2006/P/L.36	2007-2010	28 000 000	31 058 012	24 000 000	52 000 000

Region/Country	*Document E/ICEF/*	*Programme duration*	*Approved OR ceiling (A)*	*OR allotments to date*	*Additional OR to be approved (B)*	*Total OR ceiling (A+B)*
Swaziland	2005/P/L.30 and 2005/P/L.30/Corr.1	2006-2010	36 250 000	20 534 211	11 300 000	47 550 000
Uganda	2005/P/L.2	2006-2009	50 000 000	45 175 318	10 000 000	60 000 000
					125 789 000	
West and Central Africa						
Chad	2005/P/L.32	2006-2010	30 000 000	28 827 556	18 600 000	48 600 000
Ghana	2005/P/L.4	2006-2010	82 400 000	70 999 046	27 600 000	110 000 000
Gambia	2006/P/L.40	2007-2011	8 400 000	5 279 386	2 700 000	11 100 000
Guinea	2006/P/L.9	2007-2011	27 200 000	13 210 847	13 500 000	40 700 000
Liberia	2007/P/L.42	2008-2012	37 500 000	22 752 493	60 000 000	97 500 000
Sierra Leone	2007/P/L.9	2008-2010	36 000 000	22 183 023	6 000 000	42 000 000
					128 400 000	
The Americas and the Caribbean						
Argentina	2004/P/L.6	2005-2009	16 000 000	16 284 496	1 000 000	17 000 000
El Salvador	2006/P/L.46	2007-2011	6 520 000	4 132 921	4 300 000	10 820 000
Guatemala	2008/P/L.9	2009-2009	4 619 500	3 158 782	2 680 500	7 300 000
Panama	2006/P/L.49	2007-2011	3 200 000	1 497 140	1 100 000	4 300 000
					9 080 500	
Central and Eastern Europe and the Commonwealth of Independent States						
Albania	2005/P/L.13	2006-2010	16 500 000	13 922 829	5 500 000	22 000 000
Bosnia and Herzegovina	2008/P/L.25	2009-2009	3 500 000	4 741 232	7 000 000	10 500 000
Bulgaria	2005/P/L.15	2006-2009	2 500 000	2 601 320	2 000 000	4 500 000
Georgia	2005/P/L.16	2006-2010	10 000 000	10 744 004	6 000 000	16 000 000
Kyrgyzstan	2004/P/L.14	2005-2010	6 000 000	4 866 569	2 000 000	8 000 000
Uzbekistan	2004/P/L.20/Rev.1	2005-2009	15 060 000	14 791 238	2 500 000	17 560 000
					25 000 000	
East Asia and Pacific						
Cambodia	2005/P/L.7	2006-2010	73 910 000	68 538 964	7 450 000	81 360 000
Indonesia	2005/P/L.35	2006-2010	150 000 000	136 491 918	34 800 000	184 800 000
Lao People's Democratic Republic	2006/P/L.57	2007-2011	30 340 000	27 838 932	18 500 900	48 840 000
					60 750 000	
South Asia						
Bangladesh	2005/P/L.12/Rev.1	2006-2010	210 000 000	179 766 884	55 000 000	265 000 000
					55 000 000	

Region/Country	Document E/ICEF/	Programme duration	Approved OR ceiling (A)	OR allotments to date	Additional OR to be approved (B)	Total OR ceiling (A+B)
Middle East and North Africa						
Lebanon	2008/P/L.27	2009-2009	2 000 000	2 874 158	1 500 000	3 500 000
Syrian Arab Republic	2006/P/L.24	2007-2011	2 450 000	1 850 444	1 550 000	4 000 000
Yemen	2006/P/L.10	2007-2011	28 250 000	12 841 824	9 750 000	38 000 000
					12 800 000	
Total Increase					**416 819 500**	

2. *Decides* to delegate authority to increase other resources ceilings for approved country programmes in the future to the Executive Director and requests the Executive Director to inform the Executive Board on an annual basis.

Annual session
10 June 2009

Second regular session

2009/13
Proposed programme of work for the Executive Board sessions in 2010

The Executive Board

Adopts the proposed programme of work for Executive Board sessions in 2010, as a flexible framework, subject to revisions as appropriate in the course of the year.

Second regular session
16 September 2009

2009/14
Draft country programme documents

The Executive Board

Approves the aggregate indicative budget for the following country programmes of cooperation:

Region/country	Period	Regular resources	Other resources	Document E/ICEF/2009/
Eastern and Southern Africa				
Uganda	2010-2014	106 440 000	134 890 295	P/L.27

Region/country	*Period*	*Regular resources*	*Other resources*	*Document E/ICEF/2009/*
The Americas and the Caribbean				
Argentina	2010-2014	3 750 000	36 250 000	P/L.28
Guatemala	2010-2014	4 230 000	30 000 000	P/L.29

Second regular session
16 September 2009

2009/15
Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the one-year extensions of the country and area programmes approved by the Executive Director, as indicated in table 1, for Azerbaijan, Chile, the Democratic People's Republic of Korea, the Islamic Republic of Iran, Palestinian children and women, Serbia, Somalia and Uruguay;

2. *Approves* the two-year extensions for the Philippines and Mozambique, as presented in table 2.

Second regular session
16 September 2009

2009/16
Advocacy, programme development and intercountry programmes

Programme budget estimates for the 2010-2011 biennium

The Executive Board

Decides:

(a) To approve a regular resources programme budget of $31,450,000 for advocacy and programme development during the 2010-2011 biennium for headquarters and regional offices, as per the following details:

(In thousands of United States dollars)

Headquarters	
Programmes	4 400
Policy and Practice	3 650
Office of Emergency Programmes	1 050
Communication	7 200
Evaluation Office	2 200
Public Alliances and Resource Mobilization Office (New York, Brussels and Tokyo)	100
Private Fundraising and Partnerships (Geneva and New York)	600
Executive Office	600

Office of Research	1 800
Supply	1 000
Subtotal	**22 600**
Regional offices	
Eastern and Southern Africa	1 500
West and Central Africa	1 500
Americas and the Caribbean	950
East Asia and the Pacific	1 500
South Asia	950
Middle East and North Africa	950
Central and Eastern Europe and the Commonwealth of Independent States	1 500
Subtotal	**8 850**
Total	**31 450**

(b) That a programme budget ceiling of $496,225,000 for other resources is approved for the 2010-2011 biennium, subject to the availability of specific-purpose contributions, as follows:

(In thousands of United States dollars)

Headquarters	164 400
Regional offices	171 825
Intercountry programmes	160 000
Total	**496 225**

(c) If necessary, other resources in excess of indicated amounts for specific programme areas and regions can be received, provided that the total amount of funds received is within the approved limit.

Second regular session
16 September 2009

2009/17
Recommendation for approval of additional regular resources for approved country programmes

The Executive Board

1. *Recalls* that regular resources planning levels for country programmes are established on the basis of the planned financial estimates approved by the Executive Board on an annual basis, taking into account the latest projections of income and expenditures, and using the modified system for allocation of regular resources for programmes endorsed by the Executive Board (Executive Board decisions 1997/18 and 2008/15);

2. *Recalls* that regular resources planning levels are posted on the UNICEF Executive Board website;

3. *Approves* a total of $186,303,485 in regular resources to fund, for 2010, the approved country programmes of the 29 countries (shown in the table to document E/ICEF/2009/P/L.30) whose regular resources planning levels, based on the modified allocation system and estimated global levels of regular resources available for programmes, are higher than the levels originally approved by the Executive Board.

Table
Additional regular resources (RR) 2010*
(In United States dollars)

Region/country	*Document E/ICEF/*	*Approved programme duration*	*2010 Planning level (A)*	*2010 RR Balance (B)*	*Additional RR to be approved (A-B)*
West and Central Africa					
Burkina Faso	2005/P/L.3/Rev.1	2006-2010	15 149 000	—	15 149 000
Cape Verde	2005/P/L.31/Add.1	2006-2010	750 000	692 673	57 327
Central African Republic	2006/P/L.39	2007-2011	3 863 000	1 402 000	2 461 000
Chad	2005/P/L.32/Rev.1	2006-2010	11 317 000	—	11 317 000
Ghana	2005/P/L.4/Rev.1	2006-2010	8 611 000	—	8 611 000
Guinea	2006/P/L.9/Rev.1	2007-2011	7 228 000	—	7 228 000
Mauritania	2008/P/L.22	2009-2010	1 804 000	1 443 200	360 800
Senegal	2006/P/L.41	2007-2011	5 346 000	1 640 000	3 706 000
Sierra Leone	2007/P/L.9	2008-2010	8 643 000	3 080 000	5 563 000
Subtotal by region					**54 453 127**
Eastern and Southern Africa					
Ethiopia	2006/P/L.2	2007-2011	40 053 000	1 102 075	38 950 925
Namibia	2005/P/L. 1/Corr.1	2006-2010	750 000	514 759	235 241
Swaziland	2005/P/L.30/Corr.1	2006-2010	751 000	676 000	75 000
United Republic of Tanzania	2006/P/L.37/Rev.1	2007-2010	20 748 000	—	20 748 000
Zambia	2006/P/L.38/Rev.1	2007-2010	8 559 000	—	8 559 000
Zimbabwe	2006/P/L.6/Rev.1	2007-2011	4 681 000	406 636	4 274 364
Subtotal by region					**72 842 530**
East Asia and Pacific					
Cambodia	2005/P/L. 7	2006-2010	6 506 000	—	6 506 000
Indonesia	2005/P/L.35	2006-2010	5 539 000	4 942 000	597 000
Malaysia	2007/P/L.16	2008-2010	750 000	250 000	500 000
Myanmar	2005/P/L.9/Rev.1	2006-2010	16 717 000	8 538	16 708 462
Subtotal by region					**24 311 462**

Region/country	Document E/ICEF/	Approved programme duration	2010 Planning level* (A)	2010 RR Balance (B)	Additional RR to be approved (A-B)
Central and Eastern Europe and Commonwealth of Independent States					
Albania	2005/P/L.13	2006-2010	750 000	596 034	153 966
Belarus	2005/P/L.14/Corr.1	2006-2010	750 000	531 000	219 000
Georgia	2005/P/L.16	2006-2010	750 000	480 000	270 000
Kyrgyzstan	2004/P/L.14	2005-2010	920 000	469 000	451 000
Subtotal by region					**1 093 966**
Americas and the Caribbean					
Guyana	2005/P/L.34	2006-2010	750 000	552 000	198 000
Panama	2006/P/L.49	2007-2011	750 000	450 000	300 000
Subtotal by region					**498 000**
Middle East and North Africa					
Yemen	2006/P/L.26	2007-2011	7 153 000	3 019 000	4 134 000
Subtotal by region					**4 134 000**
South Asia					
Bangladesh	2005/P/L.12	2006-2010	22 482 000	74 600	22 407 400
Nepal	2007/P/L.52	2008-2010	6 832 000	6 644 000	188 000
Pakistan	2008/P/L.11	2009-2010	17 529 000	11 154 000	6 375 000
Subtotal by region					**28 970 400**
Total					**186 303 485**

* 2010 planning levels (column A) are indicative figures based on "Programme Planning Levels for Regular Resources 2009".

Second regular session
16 September 2009

2009/18
Annual report on the evaluation function and major evaluations in UNICEF

The Executive Board

1. *Recalls* that the mandate of the evaluation function is to evaluate the effectiveness and efficiency of UNICEF programmes and results (paragraph 1 of decision 2008/22) and thereby the level of implementation of the medium-term strategic plan;

2. *Takes note* of the annual report on the evaluation function and major evaluations in UNICEF (E/ICEF/2009/19);

3. *Emphasizes* that programme countries should have greater ownership and leadership in the evaluation of all forms of assistance, *underlines* the importance of increasing the participation of national counterparts and strengthening national capacity in the evaluation and follow-up of UNICEF country programmes, and encourages UNICEF to use national evaluation systems, where available, to continue to incorporate capacity-building mechanisms into programme design and implementation and to ensure that evaluations are responsive to national demand;

4. *Calls upon* UNICEF to continue to conduct evaluations of operations at the country level in close consultation with national Governments, and to assist Governments in the development of national evaluation capacities;

5. *Calls upon* UNICEF to better define the relationship between the Evaluation Office and the Regional Offices;

6. *Requests* UNICEF to safeguard the quality, impartiality and independence of the evaluation function and evaluations performed in UNICEF;

7. *Requests* UNICEF to continue to review the funding of evaluation and allocate sufficient resources for project, programme and thematic evaluations;

8. *Urges* UNICEF to take swift action in order to roll out guidelines, training and tools, with the purpose of improving management response, which has been observed as a weakness by the Office of Internal Audit;

9. *Requests* UNICEF to report back to the Executive Board, in its annual report on the evaluation function at the second regular session in 2010, on measures taken to address these findings as well as additional steps to further improve the evaluation function;

10. *Notes* that prioritization of evaluations and research activities at field level remains a weakness of UNICEF, and, in this regard, *recalls* decision 2008/22 and *requests* UNICEF to report back to the Executive Board in its annual report on the evaluation function at the second regular session in 2010 on concrete steps taken to address this issue;

11. *Notes* with concern the weakness of UNICEF in fulfilling the mandate given by the evaluation policy to ensure that all evaluations have management responses, and, in this regard, *requests* UNICEF to take concrete steps to address this issue and to report back to the Executive Board in its annual report on the evaluation function at the second regular session in 2010 on this matter;

12. *Requests* that UNICEF include for information in its annual report on the evaluation function, starting at the second regular session in 2010, a description of the major planned corporate and thematic evaluations for the subsequent year;

13. *Urges* UNICEF to include in its annual report on the evaluation function, starting at the second regular session in 2010, information on the number of management responses in comparison with conducted evaluations as well as the number of evaluations disaggregated by the type of evaluation, by regions/countries, by themes and by sources of funding.

Second regular session
16 September 2009

2009/19
Annual report on internal audit

The Executive Board

1. *Takes note* of the annual report to the Executive Board on internal audit activities in 2008 (E/ICEF/2009/AB/L.6) and the UNICEF management response to the annual report of the Office of Internal Audit for 2008 (E/ICEF/2009/AB/L.7);

2. *Welcomes* the decrease in the number of risk observations in country offices between 2005 and 2008 and the decrease in the percentage of country offices with unsatisfactory ratings for cash transfers to implementing partners and supply assistance in 2008, due in part to a general strengthening of risk management in UNICEF;

3. *Notes* with concern that 33 per cent of the previously implemented recommendations were not sustained, opening the organization to serious risks, mainly in the areas of programme management, cash transfer or supply assistance;

4. *Requests* that UNICEF management as a matter of urgency address the follow-up and implementation of internal audit observations and audit recommendations, especially in high-risk areas, taking into account, as appropriate, the analysis of underlying causes contained in the report;

5. *Calls upon* UNICEF management to address systemic weaknesses within the organization, particularly in the areas of financial controls, programme management, cash transfers, and procurement and asset management, where unsatisfactory ratings are high;

6. *Requests* UNICEF management to report in 2010 on progress in implementing improvement initiatives to strengthen risk management and controls in its governance, accountabilities, oversight, guidance, support and performance in response to the results from the headquarters, thematic and system audits completed in 2008, in conjunction with the annual report on internal audit at the second regular session;

7. *Calls upon* UNICEF to present its management response to the annual report on internal audit as an official document for consideration by the Executive Board.

Second regular session
16 September 2009

2009/20
Biennial support budget for 2010-2011

The Executive Board

1. *Takes note* of the functions, management results, indicators and resource requirements in the report on the biennial support budget as contained in document E/ICEF/2009/AB/L.4, including the outcome of the midterm review of the medium-term strategic plan (E/ICEF/2008/19);

2. *Takes note* of the recommendations of the Advisory Committee on Administrative and Budgetary Questions, as contained in document E/ICEF/2009/AB/L.8;

3. *Requests* UNICEF to further improve the indicators of the biennial support budget, 2010-2011, in order to make them more specific and measurable, and, in that regard, to revise and improve relevant indicators by the first regular session 2010, through the submission, for information, of an update of the results matrix;

4. *Approves* gross resources in the amount of $975.0 million representing the total biennial support budget for 2010-2011 and notes that the income estimates of $246.6 million will be used to offset the gross appropriation, resulting in an estimated "net" appropriation of $728.4 million;

5. *Resolves* that the appropriated amount be used to achieve the results specified in the functions as presented in document E/ICEF/2009/AB/L.4;

6. *Approves* the amount of $31.2 million from regular resources for covering the United Nations-mandated centrally shared security costs and business continuity, and *approves* an extension to the time period available for expenditure of the funds allocated for additional United Nations-mandated security measures for UNICEF personnel and premises (Executive Board decision 2008/21) from the 2008-2009 biennium to the 2010-2011 biennium;

7. *Requests* the Executive Director to continue to improve the method of budgeting in collaboration with the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA), with a view to presentation by each organization of a single, integrated budget that includes all the budgetary categories of UNICEF to complement the next strategic plan and, in that regard, *requests* a joint preliminary briefing note on steps taken and progress achieved at the second regular session 2011, and a joint report at the annual session 2012;

8. *Also requests* the Executive Director to collaborate with UNDP and UNFPA towards greater harmonization in the UNICEF biennial support budget, 2012-2013, and, at the second regular session 2010, to submit a joint report on:

(a) improved results focus and enhanced linkages with the management results of the strategic plan; and

(b) further harmonized budget methodologies, including the attribution of costs between programme and support budgets, and determine a common method for the treatment of similar cost items across and within respective budgets and funding frameworks, taking into account the differences in the business models of UNDP, UNFPA and UNICEF;

9. *Further requests* the Executive Director to improve the UNICEF biennial support budget, 2012-2013, as a step towards a single, integrated budget for UNICEF, by:

(a) improving the linkages between resources and results;

(b) providing summary explanations of any proposed budgetary changes and their attribution to volume and to nominal and statutory changes; and

(c) providing information on cost recovery by describing how projected cost recoveries from extrabudgetary resources are calculated, including updated information on UNICEF variable indirect costs to allow for appropriate analysis of the cost-recovery rate;

10. *Stresses* the need to provide information on actual financial performance in the reporting on the annual financial review in a format similar to that of the resource plan in the biennial support budget;

11. *Emphasizes* the need for consultation with Executive Board members in making improvements to the UNICEF biennial support budget, 2012-2013, and to the single, integrated budget for each organization beginning in 2014, and, in that regard, *requests* UNICEF, in collaboration with UNDP and UNFPA, to present, for information, a note outlining a 'road map' to achieve the objectives outlined in the present decision at the first regular session 2010.

Second regular session
16 September 2009

2009/21
Medium-term strategic plan: planned financial estimates 2009-2012

The Executive Board

1. *Takes note* of the planned financial estimates for 2009-2012 as contained in documents E/ICEF/2009/AB/L.5 as a flexible framework for supporting UNICEF programmes;

2. *Approves* the framework of planned financial estimates for 2009-2012 and *approves* the preparation of programme expenditure submissions to the Executive Board of up to $798 million from regular resources in 2010, subject to the availability of resources and the continued validity of these planned financial estimates;

3. *Approves* the suspension of the annual transfer of $30 million to the after-service health insurance reserve for 2009 and emphasizes the need to strive to continue to meet programme expenditure levels approved by the Executive Board, and requests UNICEF to continue making annual transfers to the after-service health insurance reserve, as per decision 2008/20, beginning with the 2009 financial accounts, if end-of-year unexpended balances from regular resources so permit.

Second regular session
16 September 2009